



ASSISTANT
DIRECTOR

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
WASHINGTON, DC 20226

OCT 5 1999

MESSAGE FROM THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

TO: All Tobacco Importers and Others Concerned

The Balanced Budget Act of 1997 (Public Law 105 - 33, Section 9302) calls for any person who is engaged in the business as an importer of tobacco products to have a permit. This provision becomes effective on January 1, 2000. If you are already engaged in such business, you may continue such business on and after January 1, 2000, provided that you apply for an importer permit before that date.

Pending final action on your application, all provisions of Chapter 52 of the Internal Revenue Code of 1986 apply to you as if you were a permittee. Effective January 1, 2000, importers of tobacco products and importers of cigarette papers and tubes will be required to meet the record keeping and reporting provisions of the regulations issued under Chapter 52 of the Internal Revenue Code of 1986.

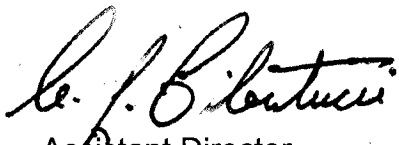
This package contains the ATF Form 5230.4, APPLICATION FOR PERMIT UNDER 26 U.S.C. CHAPTER 52, IMPORTER OF TOBACCO PRODUCTS. The instructions on the form will assist you in how to file the application.

The application should be mailed before January 1, 2000, to:

National Revenue Center
8002 Federal Office Building
550 Main Street
Cincinnati, OH 45202-3265

Additional forms may be obtained from the ATF web page at www.atf.treas.gov or from the National Revenue Center. The regulations will be available on the web page in the future.

Please contact ATF if you have questions, after you have read the contents of this package. Contact the National Revenue Center at 513-684-3337 or 1-800-398-2282, or the local ATF Industry Operations Office in your area.


Assistant Director
(Alcohol and Tobacco)